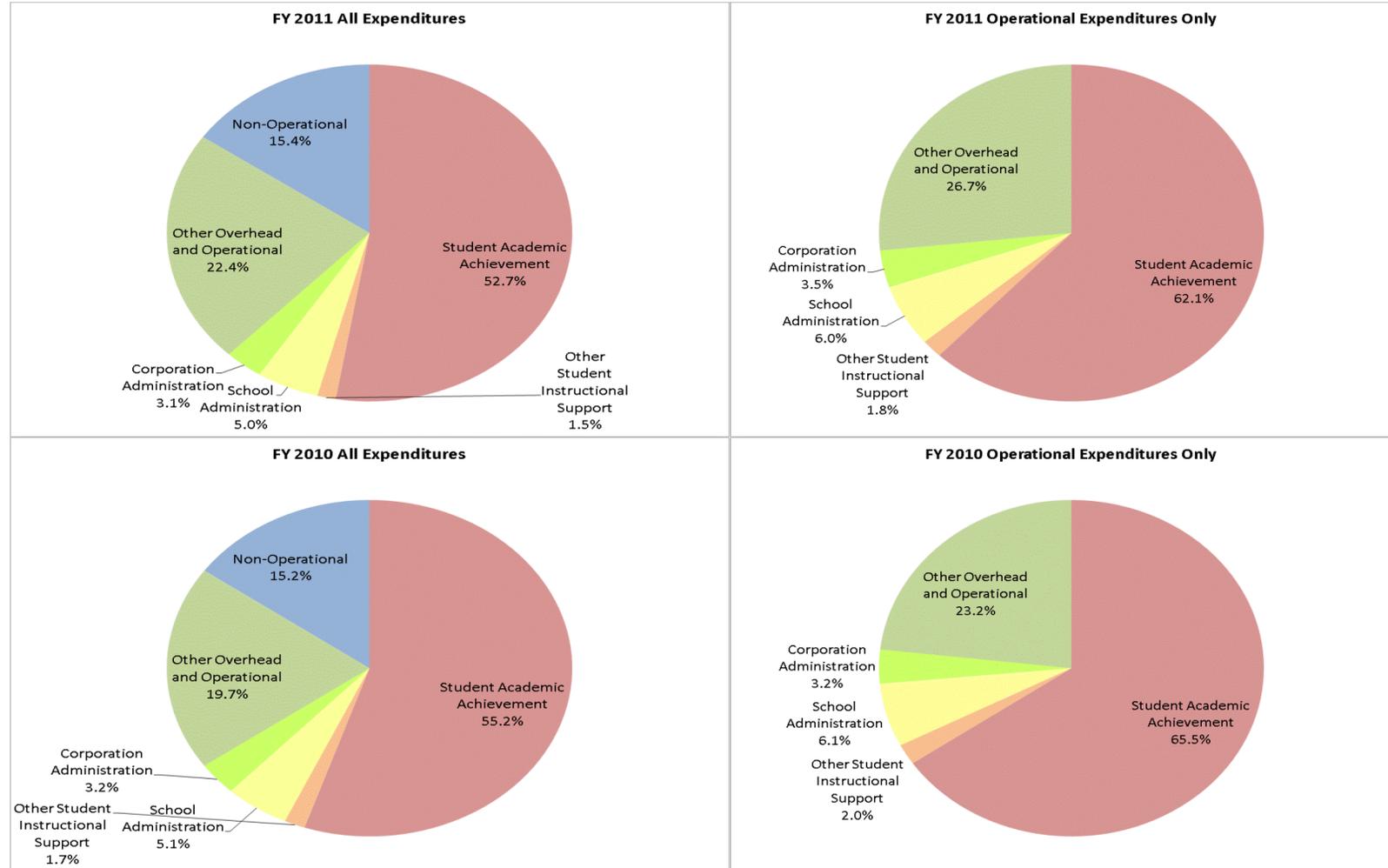


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Spencer-Owen Community Schools (6195)**

Spencer-Owen Community Schools (6195)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$14,685,706	57.3%	\$16,303,977	52.1%	\$16,711,531	55.2%	\$15,278,266	52.7%
Student Instructional Support	\$1,876,880	7.3%	\$2,031,217	6.5%	\$2,055,397	6.8%	\$1,876,337	6.5%
Overhead and Operational	\$5,334,431	20.8%	\$6,936,460	22.2%	\$6,913,339	22.8%	\$7,392,119	25.5%
Nonoperational	\$3,727,789	14.5%	\$6,006,687	19.2%	\$4,590,182	15.2%	\$4,456,161	15.4%
<b>Grand Total</b>	<b>\$25,624,805</b>		<b>\$31,278,341</b>		<b>\$30,270,449</b>		<b>\$29,002,883</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	64.6%	58.6%	62.0%	59.1%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Spencer-Owen Community Schools (6195)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten				\$204,134			
	11100 Regular Programs; Elementary	\$4,241,085	\$4,952,422	\$6,464,044	\$5,703,752	34%	15%	-12%
	11200 Regular Programs; Middle/Junior High	\$1,681,727	\$1,493,091	\$2,016,012	\$1,704,774	1%	14%	-15%
	11300 Regular Programs; High School	\$2,330,446	\$2,492,250	\$3,511,511	\$3,073,882	32%	23%	-12%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$14,753	\$55,257	\$56,077		280%	1%
	11410 Vocational Education; Agriculture A	\$74,245	\$66,166	\$103,890	\$113,831	53%	72%	10%
	11460 Vocational Education; Occupational Home Economics	\$130,945	\$188,317	\$199,533	\$175,835	34%	-7%	-12%
	11480 Vocational Education; Industrial Education A			\$166				-100%
	11590 Other Vocational Education Programs	\$217,214	\$107,538	\$28,129	\$39,672	-82%	-63%	41%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$4,098	\$22,116	\$2,073	\$2,350	-43%	-89%	13%
	11630 Regular Programs; Alternative Education Programs; High School	\$11,924		\$240	\$1,998	-83%		> 500%
	11910 Other Regular Programs; Competency Testing	\$35,322	\$9,485			-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$18,928	\$12,745	\$36,878	\$32,812	73%	157%	-11%
	12210 Mental Disabilities; Mild Mental Disabilities	\$442,071	\$590,363	\$1,022,167	\$974,974	121%	65%	-5%
	12230 Mental Disabilities; Severe Mental Disabilities	\$128,917	\$200,885	\$402,425	\$475,269	269%	137%	18%
	12350 Physical Impairment; Homebound	\$568	\$1,144	\$3,305	\$677	19%	-41%	-80%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$39,621	\$86,006	\$39,561	\$52,846	33%	-39%	34%
	12510 Culturally Different; Communication Disorders	\$108,336	\$86,959	\$139,108	\$141,482	31%	63%	2%
	12520 Culturally Different; Compensatory	\$3,559				-100%		
	12610 Learning Disability	\$423,539	\$466,193	\$746,078	\$694,868	64%	49%	-7%
	12710 Equal Opportunity At Risk	\$172,951				-100%		
	12810 Special Education Preschool	\$121,938	\$190,740	\$150,729	\$119,739	-2%	-37%	-21%
	12900 Other Special Programs	\$5,837	\$9,716	\$446	\$3,299	-43%	-66%	> 500%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$11,466	\$24,056	\$21,461	\$17,127	49%	-29%	-20%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$517				-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$8,369	\$23,309			-100%	-100%	
	14100 Summer School Programs; Elementary	\$29,242				-100%		
	14200 Summer School Programs; Middle/Junior High School	\$7,374				-100%		
	14300 Summer School Programs; High School	\$39,791		\$11,756	\$28,410	-29%		142%
	15100 Enrichment Programs; Non-Credit	\$38,655	\$49,033	\$50,355	\$63,566	64%	30%	26%
	16100 Remediation Testing	\$34,700	\$25,374	\$32,618	\$9,460	-73%	-63%	-71%
	16200 Preventive Remediation	\$141,038	\$58,071	\$70,738	\$18,366	-87%	-68%	-74%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$353,730	\$226,240	\$302,760	\$160,022	-55%	-29%	-47%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$317,288	\$384,614	\$373,318	\$401,442	27%	4%	8%
	17900 Payments to Other Governmental Units Within State; Other		\$14,264				-100%	
	22110 Improvement of Instruction; Service Area Direction	\$266,637	\$42,740	\$214,589	\$258,467	-3%	> 500%	20%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$110,762	\$178,448	\$41,260	\$167,802	51%	-6%	307%
	22130 Improvement of Instruction; Instructional Staff Training	\$39,473				-100%		
	22220 Library/Media Services; School Library	\$280,971	\$154,270	\$127,481	\$118,752	-58%	-23%	-7%
	22230 Library/Media Services; Audiovisual	\$7,029	\$2,816	\$3,881	\$5,771	-18%	105%	49%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$54,171	\$85,024	\$401		-100%	-100%	-100%
	22290 Library/Media Services; Other Educational Media Services	\$175			\$4,370	> 500%		
	22350 Instruction, Related Technology; Systems Operations				\$30,680			
	22360 Instruction, Related Technology; Network Support		\$185,888	\$220,658	\$194,403		5%	-12%
	22900 Other Support Service, Instructional Staff			\$31,088	\$42,527			37%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$17,500	\$18,578	\$24,900	\$26,600	52%	43%	7%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$140,702	\$235,116			-100%	-100%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$20,372	\$17,671	\$8,045	\$9,672	-53%	-45%	20%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks			\$254,668	\$148,557			-42%
	26497 2007 Account Code - Teachers Retirement Fund	\$560,458	\$698,562					
<b>Student Academic Achievement Total</b>		<b>\$12,673,692</b>	<b>\$13,414,964</b>	<b>\$16,711,531</b>	<b>\$15,278,266</b>	<b>21%</b>	<b>14%</b>	<b>-9%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$23,609				-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$28,141	\$26,904			-100%	-100%	
	21210 Guidance Services; Service Area Direction	\$336,050	\$336,337	\$438,488	\$356,987	6%	6%	-19%
	21220 Guidance Services; Counseling Services	\$4,321	\$5,660			-100%	-100%	
	21230 Guidance Services; Appraisal Services	\$5,348	\$1,644			-100%	-100%	
	21290 Guidance Services; Other Guidance Services	\$5,136				-100%		
	21340 Health Services; Nurse Services	\$35,479	\$49,951	\$64,210	\$67,233	89%	35%	5%
	21390 Health Services; Other Health Services	\$137				-100%		

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Spencer-Owen Community Schools (6195)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21890 Special Education Administration; Other Special Education Administration			\$1,466	\$3,486			138%
	24100 Office of The Principal	\$1,129,239	\$1,190,344	\$1,551,233	\$1,448,631	28%	22%	-7%
<b>Student Instructional Support Total</b>		<b>\$1,567,461</b>	<b>\$1,610,839</b>	<b>\$2,055,397</b>	<b>\$1,876,337</b>	<b>20%</b>	<b>16%</b>	<b>-9%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$22,673	\$28,069	\$36,554	\$29,193	29%	4%	-20%
	23150 Board of Education; Legal Services	\$5,540	\$25,528	\$16,687	\$6,509	17%	-75%	-61%
	23160 Board of Education; Promotion Expenses	\$672		\$1,543	\$1,417	111%		-8%
	23210 Executive Administration; Office of The Superintendent	\$249,480	\$318,708	\$438,511	\$396,901	59%	25%	-9%
	23290 Executive Administration; Other Executive Administration Services	\$3,451				-100%		
	25110 Fiscal Services; Office of The Business Manager			\$247,270	\$353,386			43%
	25160 Fiscal Services; Financial Accounting	\$8,019	\$8,480	\$5,785	\$23,637	195%	179%	309%
	25191 Other Fiscal Services; Refund of Revenue	\$25,807	\$2,880	\$35,672	\$23,834	-8%	> 500%	-33%
	25196 Other Fiscal Services; Cash Change			\$650	\$350			-46%
	25400 Planning, Research, Development and Evaluation	\$10,510	\$8,638	\$12,993	\$4,477	-57%	-48%	-66%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$134,067	\$28,667			-79%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$21,052	\$9,906			-53%
	25990 Other Support Services, Central		\$353,681	\$13,006	\$9,518		-97%	-27%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$33,871	\$68,091			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,513,218	\$2,056,734	\$2,325,408	\$2,437,459	61%	19%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,415	\$15,805	\$1,200	\$5,115	-67%	-68%	326%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$287,631	\$133,321	\$130,565	\$138,007	-52%	4%	6%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,767	\$2,475					
	26600 Operation and Maintenance of Plant Services; Security Services			\$10,000	\$30,000			200%
	26700 Operation and Maintenance of Plant Services; Insurance	\$247,878	\$181,435	\$2,013	\$151,790	-39%	-16%	> 500%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$271,813	\$303,111	\$243,983	\$342,500	26%	13%	40%
	27010 Student Transportation; Service Area Direction	\$113,816	\$78,141	\$79,420	\$92,539	-19%	18%	17%
	27100 Student Transportation; Vehicle Operation	\$168,015	\$244,782	\$446,472	\$451,688	169%	85%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$35,369	\$103,011	\$49,674	\$78,103	121%	-24%	57%
	27400 Student Transportation; Purchase of School Buses	\$70,000	\$74,025	\$18,595	\$18,595	-73%	-75%	0%
	27500 Student Transportation; Insurance on Buses	\$2,421			\$4,854	100%		
	27700 Student Transportation; Contracted Transportation Services	\$1,146,847	\$1,463,065	\$1,602,027	\$1,676,461	46%	15%	5%
	27900 Student Transportation; Other Student Transportation Services	\$1,127	\$29			-100%	-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$328,036	\$363,548	\$490,858	\$497,731	52%	37%	1%
	31400 Food Services Operations; Food Purchases	\$394,785	\$526,819	\$549,331	\$579,483	47%	10%	5%
<b>Overhead and Operational Total</b>		<b>\$4,959,161</b>	<b>\$6,360,375</b>	<b>\$6,913,339</b>	<b>\$7,392,119</b>	<b>49%</b>	<b>16%</b>	<b>7%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$4,419	\$1,376	\$4,641	\$14,229	222%	> 500%	207%
	33200 Community Recreation	\$2,254				-100%		
	33300 Civic Services	\$2,497				-100%		
	33500 Welfare Activities Services	\$9,007	\$698	\$3,225	\$1,241	-86%	78%	-62%
	33910 High School Band Uniforms	\$16,931		\$4,170	\$1,438	-92%		-66%
	33930 Latch Key Kid Program	\$28,052	\$22,609		\$16,305	-42%	-28%	
	33940 Child Care Services	\$1,704	\$45,411	\$59,961	\$1,276	-25%	-97%	-98%
	33990 Other Community Services; Other	\$15,117	\$1,350	\$29,286	\$15,019	-1%	> 500%	-49%
	43000 Facilities Acquisition and Construction; Professional Services	\$10				-100%		
	45100 Building Acquisition, Construction and Improvements	\$1,086,128	\$2,580,979	\$935,439	\$863,232	-21%	-67%	-8%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$18,000	\$5,500		\$25,871	44%	370%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$4,800	\$161,892			-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$51,474	\$345,519	\$51,712	\$35,814	-30%	-90%	-31%
	51100 Debt Services; Principal on Debt; Bonds		\$110,000	\$180,000	\$227,000		106%	26%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt				\$7,582			
	52100 Debt Services; Interest on Debt; Bonds		\$146,001	\$146,614	\$138,299		-5%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$793	\$63,900	\$127,016	\$33,263	> 500%	-48%	-74%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,044,000	\$954,000	\$680,000	\$785,000	-62%	-18%	15%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$451,205	\$384,000			-15%
	54100 Veterans' Memorial Fund; Principal	\$1,402				-100%		
	54200 Common School Fund; Principal	\$435,941	\$1,554,495	\$1,075,396	\$1,126,675	158%	-28%	5%
	54250 Common School Fund; Interest			\$830,221	\$779,392			-6%
	59100 Other Debt Services Obligations; Registrars Fee			\$11,295	\$525			-95%
<b>Nonoperational Total</b>		<b>\$3,722,529</b>	<b>\$5,993,730</b>	<b>\$4,590,182</b>	<b>\$4,456,161</b>	<b>20%</b>	<b>-26%</b>	<b>-3%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Spencer-Owen Community Schools (6195)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$259,080	\$223,518					
	26492 2007 Account Code - Social Security	\$1,001,745	\$1,090,721					
	26493 2007 Account Code - Workmen's Compensation		\$90,251					
	26494 2007 Account Code - Group Insurance	\$1,439,197	\$2,419,329					
	26496 2007 Account Code - Unemployment Compensation	\$1,940	\$21,383					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$53,231					
<b>Prorated By Fund Total</b>		<b>\$2,701,961</b>	<b>\$3,898,432</b>					